



**Part IV Computation of Capital Loss Limitation**

<p><b>18</b> Enter here and enter as a (loss) on Form 1041, line 6, the smaller of:                  (i) The net loss on line 17, column (c); or                  (ii) \$3,000 . . . . .</p>	<b>18</b>	(		)
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*If the net loss on line 17, column (c) is more than \$3,000, complete Part V to determine your capital loss carryover.*

**Part V Computation of Capital Loss Carryovers From 1989 to 1990**

**Section A.—Computation of Carryover Limit**

<p><b>19</b> Enter taxable income (or loss) for 1989 from Form 1041, line 22 . . . . .</p>	<b>19</b>		
<p><b>20</b> Enter loss from line 18, above, as a positive amount . . . . .</p>	<b>20</b>		
<p><b>21</b> Enter amount from Form 1041, line 20 . . . . .</p>	<b>21</b>		
<p><b>22</b> Adjusted taxable income (Combine lines 19, 20, and 21, but do not enter less than zero) . . . . .</p>	<b>22</b>		
<p><b>23</b> Enter the lesser of lines 20 or 22 . . . . .</p>	<b>23</b>		

**Section B.—Short-Term Capital Loss Carryover**

*(Complete this part only if there is a loss on line 6, Schedule D, Part I, and line 17, column (c).)*

<p><b>24</b> Enter loss shown on line 6, Schedule D, Part I, as a positive amount . . . . .</p>	<b>24</b>		
<p><b>25</b> Enter gain, if any, from line 14. (If that line is blank or shows a loss, enter zero) . . . . .</p>	<b>25</b>		
<p><b>26</b> Enter amount from line 23, above . . . . .</p>	<b>26</b>		
<p><b>27</b> Add lines 25 and 26 . . . . .</p>	<b>27</b>		
<p><b>28</b> Subtract line 27 from line 24. If zero or less, enter zero. This is your short-term capital loss carryover from 1989 to 1990 . . . . .</p>	<b>28</b>		

**Section C.—Long-Term Capital Loss Carryover**

*(Complete this part only if there is a loss on line 14 and line 17, column (c).)*

<p><b>29</b> Enter loss from line 14 as a positive amount . . . . .</p>	<b>29</b>		
<p><b>30</b> Enter gain, if any, from line 6, Schedule D, Part I, (If that line is blank or shows a loss, enter zero) . . . . .</p>	<b>30</b>		
<p><b>31</b> Enter amount from line 23, above . . . . .</p>	<b>31</b>		
<p><b>32</b> Enter amount, if any, from line 24, above . . . . .</p>	<b>32</b>		
<p><b>33</b> Subtract line 32 from line 31. If zero or less, enter zero . . . . .</p>	<b>33</b>		
<p><b>34</b> Add lines 30 and 33 . . . . .</p>	<b>34</b>		
<p><b>35</b> Subtract line 34 from line 29. If zero or less, enter zero. This is your long-term capital loss carryover from 1989 to 1990 . . . . .</p>	<b>35</b>		